



**8011-01p**

## **SECURITIES AND EXCHANGE COMMISSION**

### **17 CFR Part 232**

**[Release Nos. 33-10095; 34-78044; 39-2510; IC-32145]**

#### **Adoption of Updated EDGAR Filer Manual**

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule.

**SUMMARY:** The Securities and Exchange Commission (the Commission) is adopting revisions to the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual and related rules to reflect updates to the EDGAR system. The updates are being made primarily to support the submission of asset-backed securities (ABS) related form types by registrants whose Standard Industrial Classification (SIC) code is not 6189; terminate support for the US-GAAP-2014, EXCH-2014, COUNTRY-2012, and CURRENCY-2012 taxonomies; and allow certain filers to use Inline XBRL in their Related Official Filing, provided that the structured information satisfies all other submission requirements. The EDGAR system is scheduled to be upgraded to support these functionalities on June 13, 2016.

**DATES:** Effective [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER].

**FOR FURTHER INFORMATION CONTACT:** In the Division of Corporate Finance, for questions concerning Asset-Backed Securities related submission form types, contact Vik Sheth at (202) 551-3818; and in the Division of Economic and Risk Analysis, for questions concerning unsupported taxonomies and Inline XBRL, contact Walter Hamscher at (202) 551-5397.

**SUPPLEMENTARY INFORMATION:** We are adopting an updated EDGAR Filer Manual, Volume II. The Filer Manual describes the technical formatting requirements for the preparation and submission of electronic filings through the EDGAR system.<sup>1</sup> It also describes the requirements for filing using EDGARLink Online and the Online Forms/XML Website.

The revisions to the Filer Manual reflect changes within Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 37 (June 2016). The updated manual will be incorporated by reference into the Code of Federal Regulations.

The Filer Manual contains all the technical specifications for filers to submit filings using the EDGAR system. Filers must comply with the applicable provisions of the Filer Manual in order to assure the timely acceptance and processing of filings made in electronic format.<sup>2</sup> Filers may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.<sup>3</sup>

The EDGAR system will be upgraded to Release 16.2 on June 13, 2016 and will introduce the following changes:

EDGAR will be updated to allow registrants whose Standard Industrial Classification (SIC) code is not 6189 (asset-backed securities) to file the following asset-backed securities related submission form types:

- SF-1, SF-1/A, SF-3, SF-3/A, SF-3MEF, 424H, 424H/A, ABS-EE, ABS-EE/A, 8-K, 8-K/A, 10-D, and 10-D/A.

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<sup>1</sup> We originally adopted the Filer Manual on April 1, 1993, with an effective date of April 26, 1993. Release No. 33-6986 (April 1, 1993) [58 FR 18638]. We implemented the most recent update to the Filer Manual on April 25, 2016. See Release No. 33-10071 (May 19, 2016) [81 FR 31501].

<sup>2</sup> See Rule 301 of Regulation S-T (17 CFR 232.301).

<sup>3</sup> See Release No. 33-10071 in which we implemented EDGAR Release 16.1. For additional history of Filer Manual rules, please see the cites therein.

The following fields will now be required for all filers submitting form types 10-D and 10-D/A and providing Item 6 or attaching an EX-36 on submission form types 8-K and 8-K/A, irrespective of the filer's SIC code:

- Sponsor CIK
- Depositor CIK
- ABS Asset Class

EDGAR will no longer provide support for the US-GAAP-2014, EXCH-2014, COUNTRY-2012, and CURRENCY-2012 taxonomies. Please see <http://www.sec.gov/info/edgar/edgartaxonomies.shtml> for a complete listing of supported standard taxonomies.

Pursuant to a Commission exemptive order issued on June 13, 2016, certain filers will be able to use Inline XBRL in their Related Official Filing for a limited period of time until March of the year 2020, provided that the structured information satisfies all other submission requirements and conditions specified in the order are met. Inline XBRL is a file format permitting both HTML and Interactive Data tags. Instructions for formatting and attaching Inline XBRL documents to EDGAR submissions are described in a new subsection 5.2.5 of EDGAR Filer Manual, Volume II.

Along with the adoption of the Filer Manual, we are amending Rule 301 of Regulation S-T to provide for the incorporation by reference into the Code of Federal Regulations of today's revisions. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51.

The updated EDGAR Filer Manual will be available for Website viewing and printing; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You may also obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S.

Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m.

Since the Filer Manual and the corresponding rule changes relate solely to agency procedures or practice, publication for notice and comment is not required under the Administrative Procedure Act (APA).<sup>4</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>5</sup> do not apply.

The effective date for the updated Filer Manual and the rule amendments is [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]. In accordance with the APA,<sup>6</sup> we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The EDGAR system upgrade to Release 16.2 is scheduled to become available on June 13, 2016. The Commission believes that establishing an effective date less than 30 days after publication of these rules is necessary to coordinate the effectiveness of the updated Filer Manual with these system upgrades.

#### Statutory Basis

We are adopting the amendments to Regulation S-T under Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,<sup>7</sup> Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange

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<sup>4</sup> 5 U.S.C. 553(b).

<sup>5</sup> 5 U.S.C. 601 - 612.

<sup>6</sup> 5 U.S.C. 553(d)(3).

<sup>7</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

Act of 1934,<sup>8</sup> Section 319 of the Trust Indenture Act of 1939,<sup>9</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>10</sup>

#### List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

#### Text of the Amendment

In accordance with the foregoing, title 17, chapter II of the Code of Federal Regulations is amended as follows:

### **PART 232 - REGULATION S-T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS**

1. The authority citation for part 232 continues to read in part as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s(a), 77z-3, 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll, 80a-6(c), 80a-8, 80a-29, 80a-30, 80a-37, and 7201 et seq.; and 18 U.S.C. 1350, unless otherwise noted.

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2. Section 232.301 is revised to read as follows:

#### **§232.301 EDGAR Filer Manual.**

Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets out the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the updated EDGAR Filer Manual, Volume I: “General Information,” Version 24 (December 2015). The requirements for filing on EDGAR are set forth in the updated EDGAR

<sup>8</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

<sup>9</sup> 15 U.S.C. 77sss.

<sup>10</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

Filer Manual, Volume II: “EDGAR Filing,” Version 37 (June 2016). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 5 (September 2015). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. You must comply with these requirements in order for documents to be timely received and accepted. The EDGAR Filer Manual is available for Website viewing and printing; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You can obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m. You can also inspect the document at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to:

[http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

By the Commission.

Dated: June 13, 2016.

Brent J. Fields,  
Secretary.

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